

PUBLIC HEALTH FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Licenses and permits	\$ 8,516,783	\$ 8,516,783	\$ 9,559,024	\$ 1,042,241
Intergovernmental revenues	133,028,125	133,028,125	122,281,136	(10,746,989)
Charges for services	31,130,662	31,130,662	30,269,370	(861,292)
Interest earnings	-	-	354	354
Miscellaneous revenues	3,098,154	3,098,154	1,843,001	(1,255,153)
Sale of capital assets	-	-	548	548
Transfers in	16,082,126	16,082,126	15,692,645	(389,481)
Total revenues	<u>191,855,850</u>	<u>191,855,850</u>	<u>179,646,078</u>	<u>(12,209,772)</u>
EXPENDITURES				
Current:				
Mental and physical health	186,232,799	194,026,922	180,321,085	13,705,837
Debt service				
Principal	-	-	128,502	(128,502)
Interest and other debt service costs	-	-	21,083	(21,083)
Capital outlay	2,278,049	2,278,049	1,746,566	531,483
Transfers out	338,449	338,449	13,358	325,091
Total expenditures	<u>188,849,297</u>	<u>196,643,420</u>	<u>182,230,594</u>	<u>14,412,826</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ 3,006,553</u>	<u>\$ (4,787,570)</u>	(2,584,516)	<u>\$ 2,203,054</u>
Adjustment from budgetary basis to GAAP basis			1,250,866 ^(a)	
Net change in fund balance			(1,333,650)	
Fund balance — January 1, 2003			10,281,061	
Fund balance — December 31, 2003			<u>\$ 8,947,411</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:				
Adjustments to revenues				
Nonbudgeted proceeds from long-term debt - capital leases			\$ 47,662	
Adjustments to expenditures				
Nonbudgeted capital lease expenditure			(47,662)	
Encumbrances, not included in GAAP basis expenditures			1,250,866	
Adjustment from budgetary basis to GAAP basis			<u>\$ 1,250,866</u>	

The notes to the financial statements are an integral part of this statement.